

Final Department of Commerce Financial Statements Guidance FY 2009/2010 Due Date Calendar

NOTES:

Below Due Date Calendar is arranged in chronological order by the FY 2009 column.

OFM will monitor bureaus' submissions against the due dates. A deadline MAY be considered not met if the data is incomplete, inaccurate, or not reconciled to other applicable data.

Dates are subject to change if the requirement affects the timely completion of the audit or timely preparation of financial reporting/analyses requirements.

The following helpful information is included after the below Due Date Calendar:

- Monthly Calendars for 2009 and 2010
- General Guidelines Used to Prepare Due Dates

Due dates include estimates when actual dates are not yet known (**estimated dates are in blue font**). For example, Treasury has not yet published **all** of its FY 2009 due date requirements (i.e. FACTS I, TROR, and IFCS window periods).

Action	Attachment Reference	Due Date	
		FY 2009	FY 2010
INTERIM QUARTER 1			
All bureaus notify OIG, IPAs, and OFM of scheduled PP&E and inventory counts.	A	When Known	When Known
OFM e-mails bureaus a summary of significant new requirements/changes to the FS process.	N/A	No Later Than DEC 1, 2008	No Later Than DEC 1, 2008
OFM e-mails bureaus the draft version of the Financial Statements Guidance for bureau comment.	N/A	No Later Than DEC 8, 2008	No Later Than DEC 8, 2008
OFM e-mails bureaus the manual templates and the final version of the Financial Statements Guidance.	N/A	No Later Than DEC 15, 2008	No Later Than DEC 15, 2008
All bureaus load into HFM and verify Preclose ETBs and Preclose supplemental data submissions. All bureaus enter into HFM footnotes, DOL/OPM confirmation, and erroneous payments data. Erroneous payments data should include disbursements and erroneous payments by payment type, disbursements and erroneous payments by program, and projected disbursements by program. All bureaus print/verify HFM data/reports during the window period. Unless requested by the bureaus, OFM will review/provide comments after the window close date. Updates to HFM for significant changes will be handled on a case-by-case basis.	K	JAN 1, (or earlier) – 14, 2009	JAN 1, (or earlier) - 14, 2010
All bureaus canvass their program offices for <u>all</u> unasserted claims through December 31.	F	JAN 2, 2009	JAN 4, 2010
Applicable bureaus submit to NIST the DM/G&B trial balances.	N/A	JAN 5, 2009	JAN 5, 2010
All bureaus submit to partner bureaus Preliminary Intra-Commerce TDR & TSR.	B	JAN 7, 2009	JAN 7, 2010
Applicable bureaus submit to NIST Trial Balances (proprietary and budgetary) and SF-133's for bureau's portion of GSA Federal Buildings Fund TFS 13-47X4542.001.	H	JAN 7, 2009	JAN 7, 2010

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Action	Attachment Reference	Due Date	
		FY 2009	FY 2010
Applicable bureaus submit fiduciary confirmation data in Intragovernmental Fiduciary Transaction Confirmation System, for transactions relating to a) Investments with Bureau of the Public Debt b) Borrowings from Bureau of the Public Debt c) Borrowings from Federal Financing Bank	C	JAN 8-16, 2009	JAN 8-15, 2010
All bureaus enter trial balance/attribute data into FACTS II, and print out complete trial balances and SF 133s.	N/A	(By 2:00pm) JAN 8-21 2009	(By 2:00pm) JAN 8-21 2010
OFM submits fiduciary confirmation data in Intragovernmental Fiduciary Transaction Confirmation System, for transactions related to DOL and OPM.	C	JAN 8-23, 2009	JAN 8-25, 2010
OFM provides bureaus with data for pensions and other retirement benefits, Treasury Judgment Fund payments, and actual FECA costs. (If data is not received in time, bureaus will estimate or default to prior SEP 30 data.) (If data arrives before final financial statements preparation, OFM MAY adjust bureau data.)	N/A	JAN 12, 2009, or Earlier if Available	JAN 11, 2010, or Earlier if Available
All bureaus submit to partner bureaus Reconciled Intra-Commerce TDR and TSR, and submit to OFM Intra-Commerce Checklist Part I.	B	JAN 12, 2009	JAN 11, 2010
All bureaus submit to OFM unasserted claims through DEC 31 for the Department's materiality threshold.	F	JAN 9, 2009	JAN 11, 2010
Department's OGC, Department's OCR, and USPTO's Solicitor's Office submit to OFM copy of legal letter update through DEC 31.	F	JAN 9, 2009	JAN 11, 2010
All bureaus submit to OFM a) Manual footnotes text matrix (Only applicable for Footnotes 7, 10, and 16 for Q1) b) Explanations for tie-point differences excluding BP tie-points, and SBR vs SF 132s comparison (OFM Analysis ONLY for Q1 FY09. OFM will follow up with bureaus on a case-by-case basis), if applicable. c) Manual footnotes data (Loans Receivable Prior Period Adjustments, St of NC by Major Program, and Note 22*), if applicable NOT APPLICABLE FOR Q1 FY09 d) Manual RSI (excluding intragovernmental schedules), if applicable NOT APPLICABLE FOR Q1 FY09 e) Manual RSSI, if applicable NOT APPLICABLE FOR Q1 FY09 *Note: Includes submission of Table A, Table B, and Table C for Note 22 for applicable bureaus – currently only Census, NIST, and NOAA.	A	JAN 14, 2009	JAN 14, 2010
Stand-alone bureau (applicable to Census and USPTO) submits stand-alone financial statements, footnotes, and SNC by Major Program	A	JAN 14, 2009	JAN 14, 2010
Stand-alone bureau (applicable to Census and USPTO) submits to their Office of Civil Rights and respective human resources office inquiry letter on employee cases as of December 31, 2008	F	JAN 13, 2009	JAN 13, 2010
All bureaus submit to OFM Intra-governmental TDR for providing and receiving bureau transactions, and Intragovernmental Checklist Part I.	C	JAN 15, 2009	JAN 15, 2010
All bureaus submit to OFM Review Checklists signed by bureau Finance Manager (excluding Subsequent Review Checklist), with explanations for anomaly balances and net position analyses differences.	A	JAN 15, 2009	JAN 15, 2010
OFM reviews bureaus' data/reports and provides comments to bureaus.	N/A	JAN 15, 2009	JAN 15, 2010
Bureaus respond to OFM review comments, and resolve any outstanding issues that may impact OFM's LOCKDOWN of HFM ETB data, and the start of consolidated reporting	N/A	JAN 16, 2009	JAN 19, 2010

Final Department of Commerce Financial Statements Guidance FY 2009/2010 Due Date Calendar

Action	Attachment Reference	Due Date	
		FY 2009	FY 2010
OFM prepares and sends to bureaus Intra-Commerce Transaction Grids and High-level Summaries. OFM specifically identifies the category differences requiring corrections by bureaus.	B	JAN 16, 2009	JAN 19, 2010
All bureaus submit to Treasury the Treasury Report on Receivables (TROR).			
NOTE: Dates reflect Treasury's open window period. Due to quarterly reporting requirements, the actual date for bureaus to finalize and certify the TROR and submit to OFM has been accelerated to January 21, 2009.	N/A	JAN 15-30 2009	JAN 15-29 2010
OFM submits draft SBR to Office of Budget for review.	N/A	JAN 21, 2009	JAN 19, 2010
All bureaus submit to OFM explanations for significant financial statement fluctuations.			
Note: Bureaus should provide fluctuation explanations for the top 5 dollar (\$) amounts out of the fluctuations that would normally be explained based on bureau thresholds on each of the four statements. OFM may request additional explanations/information if necessary for the consolidated fluctuation analyses.	A	JAN 21, 2009	JAN 20, 2010
All bureaus submit to OFM the TROR (copy of actual submission), the TROR Certification, Verification, and Reconciliation, the TROR Transmittal Confirmation Report, and ALL variance explanations.			
NOTE: This date has been accelerated for reporting purposes.	N/A	JAN 21, 2009	JAN 21, 2010
OFM reviews bureaus' fluctuation analyses and provides comments to bureaus.	N/A	JAN 22, 2009	JAN 21, 2010
All bureaus submit to OFM signed Review Checklists (excluding Subsequent Review Checklist), with CFO Review Checklist Part I signed by bureau CFO.	A	JAN 22, 2009	JAN 21, 2010
OFM submits to Treasury Intragovernmental Transactions Data ("F" Transactions File) by Trading Partner.	C	JAN 23, 2009	JAN 22, 2010
All bureaus a) Enter SF 133s data into HFM St of BR vs. SF 133s Schedule b) Submit to OFM explanations for St of BR vs. SF 133s differences c) Fax to OFM complete SF 133s	A	JAN 28-30, 2009	JAN 27-29, 2010
Bureaus and OFM reconcile intragovernmental transactions with federal agencies.	C	JAN 28 (or Earlier)– FEB 4, 2009	JAN 28 (or Earlier)– FEB 4, 2010
OFM generates IRAS reports using GFRS	N/A	JAN 30, 2009	JAN 29, 2010
Bureaus submit to OFM explanations of Budgetary vs. Proprietary tie-point differences, if applicable.	A	N/A for Q1	N/A for Q1
OFM review bureaus Budgetary vs. Proprietary explanations and provides comments to bureaus.	N/A	N/A for Q1	N/A for Q1
OFM reviews bureaus' St of BR vs. SF 133s data/explanations and provides comments to bureaus.	N/A	FEB 2, 2009	FEB 1, 2010
OFM submits to OMB Balance Sheet, St of Net Cost, St of BR, and fluctuation analyses.	N/A	NO LATER THAN FEB 4, 2009	NO LATER THAN FEB 2, 2010
OFM submits to Treasury Intragovernmental Status of Disposition and Certification.	C	FEB 5, 2009	FEB 5, 2010
All bureaus e-mail to OFM updates to erroneous payments data.	N/A	FEB 6, 2009	FEB 5, 2010
All bureaus submit to OFM final, signed Review Checklists (complete), with bureau CFO Review Checklist Parts I and II signed by bureau CFO.	A	FEB 6, 2009	FEB 5, 2010

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Action	Attachment Reference	Due Date	
		FY 2009	FY 2010
OFM submits to selected partner agencies Intragovernmental Providing and Receiving TDR and TSR.	C	FEB 9, 2009 or Earlier	FEB 9, 2010 or Earlier
OFM submits to OMB SBR vs SF-133 Material Difference Analysis.	A	FEB 17, 2009	FEB 16, 2010
INTERIM QUARTER 2			
All bureaus notify OIG, IPAs, and OFM of scheduled PP&E and inventory counts.	A	When Known	When Known
OFM e-mails bureaus a summary of significant new requirements/changes to the FS process.	N/A	On or Around MAR 1, 2009 (Sunday)	MAR 1, 2010
OFM e-mails bureaus the draft version of the Financial Statements Guidance for bureau comment.	N/A	On or Around MAR 8, 2009 (Sunday)	MAR 8, 2010
OFM e-mails bureaus the manual templates and the final version of the Financial Statements Guidance.	N/A	On or Around MAR 15, 2009 (Sunday)	MAR 15, 2010
All bureaus canvass their program offices for all unasserted claims through Mar. 31.	F	APR 1, 2009	APR 1, 2010
All bureaus load into HFM and verify Preclose ETBs and Preclose supplemental data submissions. All bureaus enter into HFM footnotes, DOL/OPM confirmation, and erroneous payments data. Erroneous payments data should include disbursements and erroneous payments by payment type, disbursement and erroneous payments by program, and projected disbursements by program. All bureaus print/verify HFM data/reports during the window period. Unless requested by the bureaus, OFM will review/provide comments after the window close date. Updates to HFM for significant changes will be handled on a case-by-case basis.	K	APR 1 (or earlier) - 13, 2009	APR 1 (or earlier) - 13, 2010
Applicable bureaus submit to NIST the DM/G&B trial balances.	N/A	APR 6, 2009	APR 6, 2010
All bureaus submit to partner bureaus Preliminary Intra-Commerce TDR and TSR.	B	APR 7, 2009	APR 7, 2010
Applicable bureaus submit to NIST Trial Balances (proprietary and budgetary) and SF-133's for bureau's portion of GSA Federal Buildings Fund TFS 13-47X4542.001.	H	APR 7, 2009	APR 7, 2010
All bureaus enter trial balance/attribute data into FACTS II, and print out complete trial balances and SF 133s.	N/A	(By 2:00pm) APR 7-16, 2009	(By 2:00pm) APR 7-16, 2010
OFM provides bureaus with data for pensions and other retirement benefits, Treasury Judgment Fund payments, and actual FECA costs. (If data is not received in time, bureaus will estimate or default to prior SEP 30 data.) (If data arrives before final financial statements preparation, OFM MAY adjust bureau data.)	N/A	APR 10, 2009, or Earlier if Available	APR 12, 2010, or Earlier if Available
Applicable bureaus submit fiduciary confirmation data in Intragovernmental Fiduciary Transaction Confirmation System, for transactions relating to a) Investments with Bureau of the Public Debt b) Borrowings from Bureau of the Public Debt c) Borrowings from Federal Financing Bank	C	APR 8 - 15, 2009	APR 8 - 16, 2010
OFM submits fiduciary confirmation data in Intra-governmental Fiduciary Transaction Confirmation System, for transactions related to DOL and OPM.	C	APR 8 - 23, 2009	APR 8 - 24, 2010
All bureaus submit to partner bureaus Reconciled Intra-Commerce TDR and TSR. All bureaus submit Intra-Commerce Checklist Part I to OFM.	B	APR 9, 2009	APR 9, 2010

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		FY 2009	FY 2010
All bureaus submit to OFM unasserted claims through MAR 31 for the Department's materiality threshold.	F	APR 9, 2009	APR 9, 2010
Department's OGC, Department's OCR, and USPTO's Solicitor's Office submit to OFM copy of legal letter update through MAR 31.	F	APR 9, 2009	APR 9, 2010
All bureaus submit to OFM a) Explanations for tie-point differences excluding BP tie-points, and SBR vs SF 132s comparison, if applicable. b) Manual footnotes data (Loans Receivable Prior Period Adjustments, St of NC by Major Program, and Note 23*), if applicable *Note: Includes submission of Table A, Table B, and Table C for Note 23 for applicable bureaus – currently only Census, NIST, and NOAA.	A	APR 13, 2009	APR 13, 2010
Stand-alone bureau submits stand-alone financial statements, footnotes, and SNC by Major Program	A	APR 13, 2009	APR 12, 2010
Stand-alone bureau submits to their Office of Civil Rights and respective human resources office inquiry letter on employee cases as of March 31, 2009	F	APR 13, 2009	APR 13, 2010
All bureaus submit to OFM: a) Manual footnotes text matrix b) Manual RSI (excluding intragovernmental schedules), if applicable c) Manual RSSI, if applicable	A	April 14, 2009	April 14, 2010
All bureaus submit to OFM Review Procedures Checklists signed by bureau Finance Manager (excluding Subsequent Review Checklist), with explanations for anomaly balances and net position analyses differences.	A	APR 14, 2009	APR 14, 2010
All bureaus submit to OFM Intra-governmental TDR for providing and receiving bureau transactions and Intragovernmental Checklist Part I.	C	APR 14, 2009	APR 14, 2010
OFM reviews bureaus' data/reports and provides comments to bureaus.	N/A	APR 14, 2009	APR 14, 2010
Bureaus respond to OFM review comments, and resolve any outstanding issues that may impact OFM's LOCKDOWN of HFM ETB data, and the start of consolidated reporting	N/A	APR 15, 2009	APR 15, 2010
OFM prepares and sends to bureaus Intra-Commerce Transaction Grids and High-level Summaries. OFM specifically identifies the category differences requiring corrections by bureaus.	B	APR 15, 2009	APR 15, 2010
All bureaus submit to OFM explanations for significant financial statement and footnote fluctuations.	A	APR 16, 2009	APR 16, 2010
All bureaus submit to Treasury the Treasury Report on Receivables (TROR).			
NOTE: Dates reflect Treasury's open window period. Due to quarterly reporting requirements, the actual date for bureaus to finalize and certify the TROR and submit to OFM has been accelerated to April 21, 2009.	A	APR 15-30, 2009	APR 15-30, 2010
All bureaus submit to OFM signed Review Checklists (excluding Subsequent Review Checklist), with CFO Review Checklist Part I signed by bureau CFO.	A	APR 17, 2009	APR 19, 2010
OFM reviews bureaus' fluctuation analyses and provides comments to bureaus.	N/A	APR. 17, 2009	APR. 19, 2010
OFM submits draft SBR to Office of Budget for review.	N/A	APR 17, 2009	APR 19, 2010
All bureaus submit to OFM the TROR (copy of actual submission), the TROR Certification, Verification, and Reconciliation, the TROR Transmittal Confirmation Report, and ALL variance explanations.			
NOTE: This date has been accelerated for reporting purposes.	A	APR 21, 2009	APR 21, 2010

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Action	Attachment Reference	Due Date	
		FY 2009	FY 2010
OFM submits to Treasury Intragovernmental Transactions Data ("F" Transactions File) by Trading Partner.	C	APR 23, 2009	APR 23, 2010
All bureaus a) Enter SF 133s data into HFM St of BR vs. SF 133s Schedule b) Submit to OFM explanations for St of BR vs. SF 133s differences c) Fax to OFM complete SF 133s	A	APR 27 – 29, 2009	APR 26 – 28, 2010
Bureaus and OFM reconcile intragovernmental transactions with federal agencies.	C	APR 28 (or Earlier) – MAY 5, 2009	APR 28 (or Earlier) – MAY 5, 2010
OFM submits to OMB Balance Sheet, St of Net Cost, St of BR and fluctuation analyses.	N/A	NO LATER THAN APR 29, 2009	NO LATER THAN APR 29, 2010
OFM submits to Consolidated IPA Department's consolidated financial statements as submitted to OMB.	N/A	TBD	TBD
OFM reviews bureaus' St of BR vs. SF 133s data/explanations and provides comments to bureaus.	N/A	APR 30, 2009	APR 29, 2010
Bureaus submit to OFM explanations of Budgetary vs. Proprietary tie-point differences, if applicable.	A	APR 30, 2009	APR 30, 2010
OFM generates IRAS reports using GFRS/	N/A	APR 29, 2009	APR 30, 2010
OFM review bureaus Budgetary vs. Proprietary explanations and provides comments to bureaus.	N/A	MAY 1, 2009	MAY 3, 2010
OFM submits to Consolidated IPA Department's fluctuation analyses, net position analyses, and tie-points reports for Q2.	N/A	TBD	TBD
All bureaus e-mail to OFM updates to erroneous payments data.	N/A	MAY 5, 2009	MAY 5, 2010
OFM submits to Treasury Intragovernmental Status of Disposition and Certification.	C	MAY 6, 2009	MAY 6, 2010
All bureaus submit to OFM final, signed Review Checklists (complete), with bureau CFO Review Checklist, Parts I and II, signed by bureau CFO.	A	MAY 8, 2009	MAY 7, 2010
OFM submits to selected partner agencies Intragovernmental Providing and Receiving TDR and TSR.	C	MAY 8, 2009 or earlier	MAY 7, 2010 or earlier
OFM submits to OMB SBR vs SF-133 Material Difference Analysis.	A	MAY 15, 2009	MAY 14, 2010
INTERIM QUARTER 3			
All bureaus notify OIG, IPAs and OFM of scheduled PP&E and inventory counts.	A	When Known	When Known
OFM e-mails bureaus a summary of significant new requirements/changes to the FS process.	N/A	JUN 1, 2009 (or earlier)	JUN 1, 2010 (or earlier)
OFM submits to Consolidated IPA Department's OGC legal contingencies responses for quarter 1 and quarter 2, and legal contingencies matrix.	F	TBD	TBD
OFM e-mails bureaus the draft version of the Financial Statements Guidance for bureau comment.	N/A	JUN 8, 2009 (or earlier)	JUN 8, 2010 (or earlier)
OFM e-mails bureaus the manual templates and the final version of the Financial Statements Guidance.	N/A	JUN 15, 2009 (or earlier)	JUN 15, 2010 (or earlier)

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Action	Attachment Reference	Due Date	
		FY 2009	FY 2010
<p>All bureaus load into HFM and verify Preclose ETBs and Preclose supplemental data submissions.</p> <p>All bureaus enter into HFM footnotes, DOL/OPM confirmation, and erroneous payments data. Erroneous payments data should include disbursements and erroneous payments by payment type, disbursement and erroneous payments by program, and projected disbursements by program.</p> <p>All bureaus print/verify HFM data/reports during the window period. Unless requested by the bureaus, OFM will review/provide comments after the window close date.</p> <p>Updates to HFM for significant changes will be handled on a case-by-case basis.</p>	K	JUL 1 (or earlier) – 13, 2009	JUL 1 (or earlier) – 13, 2010
All bureaus canvass their program offices for <u>all</u> unasserted claims through JUN 30.	F	JUL 1, 2009	JUL 1, 2010
All bureaus submit to partner bureaus Preliminary Intra-Commerce TDR and TSR.	B	JUL 6, 2009	JUL 6, 2010
Applicable bureaus submit to NIST the DM/G&B trial balances.	N/A	JUL 6, 2009	JUL 6, 2010
Applicable bureaus submit to NIST Trial Balances (proprietary and budgetary) and SF-133's for bureau's portion of GSA Federal Buildings Fund TFS 13-47X4542.001.	H	JUL 7, 2009	JUL 7, 2010
OFM provides bureaus with data for pensions and other retirement benefits, Treasury Judgment Fund payments, and actual FECA costs. (If data is not received in time, bureaus will estimate or default to prior SEP 30 data.) (If data arrives before final financial statements preparation, OFM MAY adjust bureau data.)	N/A	JUL 10, 2009, or Earlier if Available	JUL 10, 2010, or Earlier if Available
All bureaus enter trial balance/attribute data into FACTS II, and print out complete trial balances and SF 133s.	N/A	(By 2:00pm) JUL 8-17, 2009	(By 2:00pm) JUL 8-16, 2010
OFM submits fiduciary confirmation data in Intragovernmental Fiduciary Transaction Confirmation System, for transactions related to DOL and OPM.	C	JUL 8-23, 2009	JUL 8-24, 2010
<p>Applicable bureaus submit fiduciary confirmation data in Intragovernmental Fiduciary Transaction Confirmation System, for transactions relating to</p> <p>a) Investments with Bureau of the Public Debt</p> <p>b) Borrowings from Bureau of the Public Debt</p> <p>c) Borrowings from Federal Financing Bank</p>	C	JUL 9-17, 2009	JUL 8-17, 2010
<p>All bureaus submit to partner bureaus Reconciled Intra-Commerce TDR and TSR.</p> <p>All bureaus submit Intra-Commerce Checklist Part I to OFM.</p> <p>All bureaus submit Intra-Commerce Agreements Listing as of JUN 30.</p>	B	JUL 9, 2009	JUL 9, 2010
All bureaus submit to OFM unasserted claims through JUN 30 for the Department's materiality threshold.	F	JUL 9, 2009	JUL 9, 2010
Department's OGC, Department's OCR, and USPTO's Solicitor's Office submit to OFM copy of legal letter update through JUN 30.	F	JUL 9, 2009	JUL 9, 2010
<p>All bureaus submit to OFM</p> <p>a) Explanations for tie-point differences (excluding BP tie-points), and SBR vs SF 132s comparison, if applicable.</p> <p>b) Manual footnotes data (Loans Receivable Prior Period Adjustments, St of NC by Major Program, and Note 22*), if applicable</p> <p>*Note: Includes submission of Table A, Table B, and Table C for Note 22 for applicable bureaus – currently only Census, NIST, and NOAA.</p>	A	JUL 13, 2009	JUL 13, 2010
Stand-alone bureaus (applicable to Census and USPTO) submit stand-alone financial statements, footnotes, and SNC by Major Program	A	JUL 13, 2009	JUL 13, 2010

Final Department of Commerce Financial Statements Guidance FY 2009/2010 Due Date Calendar

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		FY 2009	FY 2010
All bureaus submit to OFM Review Checklists signed by bureau Finance Manager (excluding Subsequent Review Checklist), with explanations for anomaly balances and net position analyses differences.	A	JUL 14, 2009	JUL 14, 2010
All bureaus submit to OFM: a) Manual footnotes text matrix b) Manual RSI (excluding intragovernmental schedules), if applicable c) Manual RSSI, if applicable	A	April 14, 2009	April 14, 2010
All bureaus submit to OFM Intra-governmental TDR for providing and receiving bureau transactions and Intragovernmental Checklist Part I.	C	JUL 14, 2009	JUL 14, 2010
OFM reviews bureaus' data/reports and provides comments to bureaus.	N/A	JUL 14, 2009	JUL 14, 2010
Bureaus respond to OFM review comments, and resolve any outstanding issues that may impact OFM's LOCKDOWN of HFM ETB data, and the start of consolidated reporting	N/A	JUL 15, 2009	JUL 15, 2010
OFM prepares and sends to bureaus Intra-Commerce Transaction Grids and High-Level Summaries. OFM specifically identifies the category differences requiring corrections by bureaus.	B	JUL 15, 2009	JUL 15, 2010
All bureaus submit to Treasury the Treasury Report on Receivables (TROR). NOTE: Dates reflect Treasury's open window period. Due to quarterly reporting requirements, the actual date for bureaus to finalize and certify the TROR and submit to OFM has been accelerated to July 21, 2009.	A	JUL 15-30, 2009	JUL 15-30, 2010
All bureaus submit to OFM explanations for significant financial statement and footnote fluctuations.	A	JUL 16, 2009	JUL 16, 2010
All bureaus submit to OFM signed Review Checklists (excluding Subsequent Review Checklist), with CFO Review Checklist Part I signed by bureau CFO.	A	JUL 17, 2009	JUL 19, 2010
OFM reviews bureaus' fluctuation analyses and provides comments to bureaus.	N/A	JUL 20, 2009	JUL 20, 2010
OFM submits draft SBR to Office of Budget for review.	N/A	JUL 20, 2009	JUL 19, 2010
All bureaus submit to OFM the TROR (copy of actual submission), the TROR Certification, Verification, and Reconciliation, the TROR Transmittal Confirmation Report, and ALL variance explanations. NOTE: This date has been accelerated for reporting purposes.	A	JULY 21, 2009	JULY 21, 2010
OFM submits to Treasury Intragovernmental Transactions Data ("F" Transactions File) by Trading Partner.	C	JUL 23, 2009	JUL 23, 2010
Bureaus and OFM reconcile intragovernmental transactions with federal agencies.	C	JUL 27 (or Earlier) – AUG 5, 2009	JUL 28 (or Earlier) – AUG 5, 2010
All bureaus a) Enter SF 133s data into HFM St of BR vs. SF 133s Schedule b) Submit to OFM explanations for St of BR vs. SF 133s differences c) Fax to OFM complete SF 133s	A	JUL 29-31, 2009	JUL 28-30, 2010
OFM submits to OMB Balance Sheet, St of Net Cost, St of BR and fluctuation analyses.	N/A	NO LATER THAN JUL 30, 2009	NO LATER THAN JUL 30, 2010
OFM submits to Consolidated IPA Department's financial statements, footnotes, RSI, RSSI, consolidating financial statement supporting schedules, trial balances, and intra-Commerce TSRs.	N/A	TBD	TBD
OFM generates IRAS reports using GFRS.	N/A	JUL 29, 2009	JUL 30, 2010

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		FY 2009	FY 2010
Bureaus submit to OFM explanations of Budgetary vs. Proprietary tie-point differences, if applicable.	A	JUL 31, 2009	JUL 30, 2010
OFM reviews bureaus' St of BR vs.. SF 133s data/explanations and provides comments to bureaus.	N/A	AUG 3, 2009	AUG 2, 2010
OFM review bureaus Budgetary vs. Proprietary explanations and provides comments to bureaus.	N/A	AUG 3, 2009	AUG 2, 2010
OFM submits to Consolidated IPA Department's OGC legal contingencies response for quarter 3.	F	TBD	TBD
OFM submits to Treasury Intragovernmental Status of Disposition and Certification.	C	AUG 5, 2009	AUG 6, 2010
All bureaus e-mail to OFM updates to erroneous payments data.	N/A	AUG 6, 2009	AUG 6, 2010
OFM submits to selected partner agencies Intragovernmental Providing and Receiving TDR and TSR.	C	AUG 9, 2009 (or Earlier)	AUG 9, 2010 (or Earlier)
OFM submits to Consolidated IPA Department's fluctuation analyses, net position analyses, and tie-points reports.	N/A	TBD	TBD
All bureaus submit to OFM final, signed Review Checklists (complete), with bureau CFO Review Checklist, Parts I and II, signed by bureau CFO.	A	AUG 11, 2009	AUG 11, 2010
OFM submits to OMB SBR vs SF-133 Material Difference Analysis.	A	AUG 14, 2009	AUG 16, 2010
All bureaus submit to OFM additions, deletions, or revisions to appropriations (Treasury Fund Symbols), so that Treasury's Master Appropriation File can be updated to receive FACTS data.	G	AUG 28, 2009	AUG 27, 2010
OFM submits Master Appropriation File updates in the Federal Agencies Centralized Trial-Balance System (FACTS I).	G	AUG 28 – SEP 19, 2009	AUG 27 – SEP 17, 2010
Consolidated IPA issues draft IT report.	N/A	TBD	TBD
INTERIM SEPTEMBER			
OFM e-mails bureaus a summary of significant new requirements/changes to the FS process.	N/A	SEP 1, 2009 (or Earlier)	SEP 1, 2010 (or Earlier)
OFM e-mails bureaus the draft version of the Financial Statements Guidance for bureau comment.	N/A	SEP 8, 2009 (or Earlier)	SEP 8, 2010 (or Earlier)
OFM enters Closing Package data submission in GFRS for Modules GF001 to GF008, if applicable (including prior year data, where applicable). NOTE: Dates reflect Treasury's open window period. Due to DCFO review and audit reporting requirements, completion of OFM data entry has been accelerated to October 31, 2008.	G	By 6:00pm SEP 8-NOV 15, 2009	By 6:00pm SEP 8-NOV 15, 2010
OFM e-mails bureaus the manual templates and the final version of the Financial Statements Guidance.	N/A	SEP 15, 2009 (or Earlier)	SEP 15, 2010 (or Earlier)
OFM transmits to Treasury, via GOALS, Department's Master Appropriation File.	G	No later than SEP 19, 2009	No later than SEP 17, 2010
FINAL YEAR-END			
All bureaus notify OIG, IPAs and OFM of scheduled PP&E and inventory counts.	A	When Known	When Known
All bureaus canvass their program offices for <u>all</u> unasserted claims through SEP 30.	F	OCT 1, 2009	OCT 1, 2010

**Final Department of Commerce Financial Statements Guidance
FY 2009/2010 Due Date Calendar**

Action	Attachment Reference	Due Date	
		FY 2009	FY 2010
<p>All bureaus load into HFM and verify Preclose ETBs and PreClose supplemental data submissions.</p> <p>All bureaus enter into HFM footnotes, DOL/OPM confirmation, and erroneous payments data. Erroneous payments data should include disbursements and erroneous payments by payment type, disbursement and erroneous payments by program, and projected disbursements by program.</p> <p>All bureaus print/verify HFM data/reports during the window period. Unless requested by the bureaus, OFM will review/provide comments after the window close date.</p> <p>Updates to HFM for significant changes will be handled on a case-by-case basis.</p>	G, K	OCT 1 (or earlier) – 11 (Sunday), 2009	OCT 1 (or earlier) – 11 (Monday - Holiday), 2010
OFM submits FACTS ATB data in the Federal Agencies Centralized Trial-Balance System (FACTS I)..	G	OCT 1 – DEC 1, 2009	OCT 1 – DEC 1, 2010
Consolidated IPA issues final IT report.	N/A	TBD	TBD
All bureaus submit to partner bureaus Preliminary Intra-Commerce TDR and TSR.	B	OCT 5, 2009	OCT 5, 2010
Applicable bureaus submit to NIST the DM/G&B trial balances.	N/A	OCT 6, 2009	OCT 6, 2010
Applicable bureaus submit to NIST Trial Balances (proprietary and budgetary) and SF-133's for bureau's portion of GSA Federal Buildings Fund TFS 13-47X4542.001.	H	OCT 7, 2009	OCT 7, 2010
<p>Applicable bureaus submit fiduciary confirmation data in Intragovernmental Fiduciary Transaction Confirmation System, for transactions relating to</p> <p>a) Investments with Bureau of the Public Debt</p> <p>b) Borrowings from Bureau of the Public Debt</p> <p>c) Borrowings from Federal Financing Bank</p>	C	OCT 8-13, 2009	OCT 7-13, 2010
OFM submits fiduciary confirmation data in Intragovernmental Fiduciary Transaction Confirmation System, for transactions related to DOL and OPM.	C	OCT 8-16, 2009	OCT 7-18, 2010
All bureaus enter trial balance/attribute data into FACTS II, and print out complete trial balances, SF 133s, and FMS 2108s.	N/A	(By 2:00pm) OCT 7-19, 2009	(By 2:00pm) OCT 7-19, 2010
<p>All bureaus submit to partner bureaus Reconciled Intra-Commerce TDR and TSR</p> <p>All bureaus submit Intra-Commerce Checklist Part I to OFM.</p>	B	OCT 8, 2009	OCT 8, 2010
OFM provides bureaus with data for pensions and other retirement benefits, Treasury Judgment Fund payments, actual FECA costs, and Actuarial FECA Liability breakdown by bureau. (If data is not received in time, bureaus will estimate. If data arrives before final financial statements preparation, OFM MAY adjust bureau data.)	N/A	OCT 8, 2009, or Earlier if Available	OCT 8, 2010, or Earlier if Available
All bureaus submit to OFM unasserted claims through SEP 30 for the Department's materiality threshold.	F	OCT 9, 2009	OCT 9, 2010
Department's OGC, Department's OCR, and USPTO's Solicitor's Office submit to OFM a copy of initial legal letter response as of SEP 30.	F	OCT 9, 2009	OCT 9, 2010

**Final Department of Commerce Financial Statements Guidance
FY 2009/2010 Due Date Calendar**

Action	Attachment Reference	Due Date	
		FY 2009	FY 2010
All bureaus submit to OFM a) Manual footnotes text matrix b) Explanations for tie-point differences, including BP tie-points , and SBR vs SF 132s comparison, if applicable c) Manual footnotes data (Loans Receivable Prior Period Adjustments, St of NC by Major Program, and Note 22*), if applicable d) Manual RSI (excluding intragovernmental schedules), if applicable e) Manual RSSI, if applicable *Note: Includes submission of Table A, Table B, and Table C for Note 22 for applicable bureaus – currently only Census, NIST, and NOAA.	A, G	(Sunday, Holiday Weekend) OCT 11, 2009	(Monday, Holiday Weekend) OCT 11, 2010
All bureaus submit to OFM Review Checklists signed by bureau Finance Manager (excluding Subsequent Review Checklist), with explanations for anomaly balances and net position analyses differences.	A	(Monday, Holiday Weekend) OCT 12, 2009	OCT 12, 2010
OFM reviews bureaus' data/reports and provides comments to bureaus.	N/A	(Monday, Holiday Weekend) OCT 12, 2009	OCT 13, 2010
Stand-alone bureau submits stand-alone financial statements, footnotes, and SNC by Major Program	A	(Monday, Holiday Weekend) OCT 12, 2009	OCT 12, 2010
Bureaus respond to OFM review comments, and resolve any outstanding issues that may impact OFM's LOCKDOWN of HFM ETB data, and the start of consolidated reporting	N/A	OCT 13, 2009	OCT 13, 2010
All bureaus submit to OFM Intra-governmental TDR for providing and receiving bureau transactions and Intragovernmental Checklist Part I.	C	OCT 13, 2009	OCT 13, 2010
OFM prepares and sends to bureaus Intra-Commerce Transaction Grids and High-level Summaries. OFM specifically identifies the category differences requiring corrections by bureaus.	B	(No Later Than) OCT 14, 2009	(No Later Than) OCT 14, 2010
All bureaus submit to OFM explanations for significant financial statement and footnote fluctuations.	A	OCT 14, 2009	OCT 14, 2010
All bureaus submit to Treasury the Treasury Report on Receivables (TROR). NOTE: Dates reflect Treasury's open window period. Due to year-end reporting requirements, the actual date for bureaus to finalize and certify the TROR and submit to OFM has been accelerated to October 21, 2009.	A	OCT 15- NOV 16, 2009	OCT 15- NOV 16, 2010
All bureaus provide budgetary information from their financial statements to bureau GPRA Liaisons for inclusion in the PAR.	N/A	TBD	TBD
OFM reviews bureaus' fluctuation analyses and provides comments to bureaus.	N/A	OCT 15, 2009	OCT 15, 2010
All bureaus submit to OFM signed Review Checklists (excluding Subsequent Review Checklist), with CFO Review Checklist Part I signed by bureau CFO.	A	OCT 15, 2009	OCT 15, 2010
OFM submits to Treasury Intragovernmental Transactions Data ("F" Transactions File) by Trading Partner.	C	OCT 16, 2009	OCT 18, 2010
All bureau GPRA Liaisons submit Budgetary Resources Tables to the Office of Budget's GPRA Taskforce.	N/A	TBD	TBD
OFM submits to Consolidated IPA Department's draft financial statements, footnotes, RSI, RSSI, consolidating financial statement supporting schedules, trial balances, and final intra-Commerce TSRs.	N/A	TBD	TBD
OFM submits to Consolidated IPA Department's schedule of offsetting receipts reconciled to FMS GWA Account Statement as of September 30	N/A	TBD	TBD

**Final Department of Commerce Financial Statements Guidance
FY 2009/2010 Due Date Calendar**

Action	Attachment Reference	Due Date	
		FY 2009	FY 2010
OFM submits to Consolidated IPA Department's Legal contingencies Matrix as of September 30	F	TBD	TBD
OFM submits draft SBR to Office of Budget for review.	N/A	OCT 19, 2009	OCT 18, 2010
All bureaus submit to OFM TROR (copy of actual submission) and TROR Certification, Verification, and Reconciliation, and TROR Transmittal Confirmation Report. NOTE: This date has been accelerated for year-end reporting purposes.	A	OCT 20, 2009	OCT 20, 2010
All bureaus submit to OFM all Manual Closing Package Notes/Other Data submissions, if applicable		OCT 20, 2009	OCT 20, 2010
All bureaus a) Enter SF 133s data into HFM St of BR vs.. SF 133s Schedule b) Submit to OFM explanations/comments for SF 133s vs.. St of BR analysis c) Fax to OFM complete SF 133s and FMS 2108s	A	OCT 21-23,2009	OCT 20-22,2010
All bureaus enter Closing Package Notes/Other Data into HFM		OCT 21-23,2009	OCT 21-23,2010
Bureaus and OFM reconcile intragovernmental transactions with federal agencies.	C	OCT 23 (or Earlier) – OCT 30, 2009	OCT 22 (or Earlier) – OCT 29, 2010
OFM generates IRAS reports using GFRS	N/A	OCT 22, 2009	OCT 25, 2010
Stand-alone bureau submits to Stand-alone IPAs draft financial statements, footnotes, RSI, and RSSI.	A	Per Stand-alone IPA's Request	Per Stand-alone IPA's Request
OFM submits to Consolidated IPA listing of contingent liabilities as of September 30.	A	TBD	TBD
OFM reviews bureaus' St of BR vs. SF 133s data/explanations and provides comments to bureaus.	N/A	OCT 26, 2009	OCT 25, 2010
OFM submits to Consolidated IPA Department's TROR and Reconciliation.	A	TBD	TBD
OFM prepares Closing Package reclassified financial statements, notes, and other data in GFRS. Consolidated IPA may view data through GFRS.	G	OCT 26 – NOV 8, (Sunday), 2009	OCT 25 – NOV 7, (Sunday), 2010
All bureaus submit to partner bureaus Audit Adjusted Intra-Commerce TDR and TSR, and submit to OFM Intra-Commerce Checklist Part II.	B	OCT 28, 2009	OCT 27, 2010
All bureaus submit to OFM Audit Adjusted Intra-governmental TDR for providing and receiving bureau transactions, and Intra-governmental Checklist Part II.	C	OCT 28, 2009	OCT 27, 2010
All bureaus canvass their program offices for <u>all</u> unasserted claims through October 27 .	F	TBD	TBD
OFM submits to Consolidated IPA Department's draft fluctuation analyses, net position analyses, tie-points reports, Budgetary vs. Proprietary transfers reconciliation, FBWT Footnote reconciliation – Unobligated Balance to SBR Data.	N/A	TBD	TBD
All bureaus submit to OFM unasserted claims through October 27 . for the Department's materiality threshold.	F	TBD	TBD
Department's OGC, Department's OCR, and USPTO's Solicitor's Office submit to OFM a copy of the updated legal letter response as of October 27 .	F	TBD	TBD
Consolidated IPA provides OFM with draft summary of material weaknesses, significant deficiencies, and compliance matters.	N/A	TBD	TBD

**Final Department of Commerce Financial Statements Guidance
FY 2009/2010 Due Date Calendar**

Action	Attachment Reference	Due Date	
		FY 2009	FY 2010
Stand-alone bureau submits to Stand-alone IPAs final financial statements, footnotes, RSI, and RSSI.	A	Per Stand-alone IPA's Request	Per Stand-alone IPA's Request
OFM submits to Consolidated IPA Department's draft condensed Balance Sheet and St of Net Cost, and related pie charts.	N/A	TBD	TBD
All bureaus e-mail to OFM updates to erroneous payments data.	N/A	Nov 2, 2009	Nov 2, 2010
OFM submits to Consolidated IPA Department's final financial statements, footnotes, RSI, RSSI, consolidating financial statement schedules, trial balances	N/A	TBD	TBD
Fieldwork ends for audits of stand-alone and consolidated bureaus.	N/A	TBD	TBD
OFM submits to Consolidated IPA draft Financial Conditions and Results section of Performance and Accountability Report.	N/A	TBD	TBD
OFM submits to Consolidated IPA Department's final reconciliation of prior FY's Statement of Budgetary Resources to President's Budget.	N/A	TBD	TBD
OFM submits to Consolidated IPA final Financial Conditions and Results section of Performance and Accountability Report.	N/A	TBD	TBD
All bureaus submit to OFM final, signed Review Checklists (complete), with bureau CFO Review Checklist, Parts I and II, signed by bureau CFO.	A	NOV 6, 2009	NOV 5, 2010
All bureaus canvass their program offices for <u>all</u> unasserted claims through November 5 .	F	TBD	TBD
All bureaus submit to OFM unasserted claims through November 5 for the Department's materiality threshold.	F	TBD	TBD
OFM submits to Consolidated IPA, as of November 5 , listing of all subsequent events that could have a significant effect on the financial statements.	F	TBD	TBD
Department's OGC, Department's OCR, and USPTO's Solicitor's Office submit a verbal updated legal letter response, as of November 5 to Diane Dudley, Partner, KPMG LLP at (202) 533-3002, with an e-mail to OFM, indicating that telephone call was completed.	F	TBD	TBD
OFM submits to Consolidated IPA Department's final condensed Balance Sheet and St of Net Cost, and related pie charts.	N/A	TBD	TBD
OFM submits to GAO draft financial statements, footnotes, RSI, RSSI, and auditors' reports.	N/A	TBD	TBD
Consolidated IPA issues draft audit report to OIG and OFM.	N/A	TBD	TBD
OFM submits to Consolidated IPA Department's final fluctuation analyses, net position analyses, and tie-points reports.	N/A	TBD	TBD
OFM submits to selected partner agencies Intragovernmental Providing and Receiving TDR and TSR.	C	NOV 9, 2009 Or Earlier	NOV 8, 2010 Or Earlier
Fieldwork ends at the Department-level.	N/A	TBD	TBD
All bureaus submit to Department's Deputy CFO management representation letter through November 7 .	F	TBD	TBD
OFM submits to Consolidated IPA Department's management representation letter as of November 7 . NOTE: On this date, the Secretary's signature MAY not be included.	F	TBD	TBD
OFM and OIG comments on draft reports.	N/A	TBD	TBD

**Final Department of Commerce Financial Statements Guidance
FY 2009/2010 Due Date Calendar**

Action	Attachment Reference	Due Date	
		FY 2009	FY 2010
Department's CFO submits to Consolidated IPA Department's final Performance and Accountability Report.	N/A	TBD	TBD
OFM provides copies of Closing Package reclassified financial statements, notes, and other data to Consolidated IPA.	G, K	TBD	TBD
Consolidated IPA issues final audit report to OIG and OFM.	N/A	TBD	TBD
OIG provides to OFM draft audit report on Closing Package financial statements and notes.	N/A	TBD	TBD
CFO approves Closing Package data in GFRS.	G, K	(Sunday, By 6:00PM) NOV 15, 2009	NOV 15, 2010
OFM submits to OMB Quarterly Unaudited Statements	N/A	NO LATER THAN (Sunday) NOV 15, 2009	NO LATER THAN NOV 15, 2010
OFM submits to GAO final financial statements, footnotes, RSI, RSSI, and auditors' reports.	N/A	(Sunday) NOV 15, 2009	NOV 15, 2010
All bureaus canvass their program offices for <u>all</u> unasserted claims through November 14 .	F	TBD	TBD
Department's CFO submits to OMB and Congress Department's final Performance and Accountability Report.	N/A	By 6:00PM NOV 16, 2009	By 6:00PM NOV 16, 2010
All bureaus submit to OFM unasserted claims through November 14 for the Department's materiality threshold.	F	TBD	TBD
OFM submits to Treasury and Consolidated IPA any FY 2007/FY 2008 Closing Package Journal Vouchers.	G	TBD	TBD
Department's OGC, Department's OCR, and USPTO's Solicitor's Office submit an updated verbal legal letter response (Closing Package) as of November 14 to Diane Dudley, Partner, KPMG LLP at (202) 533-3002, with an e-mail to OFM, indicating that telephone call was completed.	F	TBD	TBD
OFM submits to Consolidated IPA the Department's Management Representation Letter for the Closing Package as of November 17, 2009	N/A	TBD	TBD
OIG provides to OFM, Treasury, and GAO opinion on Closing Package including Trading Partner Note.	N/A	By 6:00PM NOV 16, 2009	By 6:00PM NOV 16, 2010
OFM generates IRAS reports based on the Closing Package data using GFRS.	N/A	NOV 20, 2009	NOV 19, 2010
OFM delivers to OIG, Treasury FMS, and GAO the CFO Representations for Intragovernmental Activity and Balances with the completed <i>Closing Package Material Differences/Status of Disposition Certification Reports</i> .	C, G	NOV 25, 2009	NOV 24, 2010
OFM generates Intragovernmental Comparative Closing Package Explanations of Differences report using GFRS, and distributes to CFO and IG.	C	NOV 30, 2009	NOV 30, 2010
OFM submits to Consolidated IPA the Department's Management Representation Letter for the Intragovernmental agreed-upon procedures as of December 1, 2009	N/A	TBD	TBD
OFM submits to Treasury Department's FACTS ATBs data.	G	DEC 1, 2009	DEC 1, 2010

**Final Department of Commerce Financial Statements Guidance
FY 2009/2010 Due Date Calendar**

Action	Attachment Reference	Due Date	
		FY 2009	FY 2010
All bureaus load into HFM final Postclose ETBs and Postclose Balance Sheet Split SGL Accounts supplemental data submissions. All bureaus print/verify HFM data/reports during the window period. Unless requested by the bureaus, OFM will review/provide comments after the window close date. Updates to HFM for significant changes will be handled on a case-by-case basis.	K	DEC 1-4, 2009	DEC 1-6, 2010
OIG (OFM will follow-up) to inform Treasury FMS and disclose any subsequent events since the issuance of the audited financial statements and prior to December 1, 2009	N/A	DEC 2, 2009	DEC 2, 2010
OIG provides to OFM draft management letter and Superfund agreed-upon procedures.	N/A	TBD	TBD
OFM (CFO) to inform OMB, OFFM, Treasury FMS, Main Treasury, and GAO of any subsequent changes to the management representation letters and financial statements since the date of the financial statement audits and up through December 5, 2009	N/A	DEC 8, 2009	DEC 8, 2010
OIG delivers the draft <i>Agreed-Upon Procedures Report</i> related to intragovernmental activity and balances to the agency CFO, FMS, and GAO.	C, G	TBD	TBD
OIG provides to OFM final management letter and Superfund agreed-upon procedures.	N/A	TBD	TBD
All bureaus submit to OFM draft corrective action plans.	N/A	45 days after Issuance of Final Audit Report	45 days after Issuance of Final Audit Report
Stand-alone bureau submits to OIG final corrective action plans.		60 days after Issuance of Final Audit Report	60 days after Issuance of Final Audit Report
OFM submits to OIG Department's final corrective action plans.	N/A	60 days after Issuance of Final Audit Report	60 days after Issuance of Final Audit Report
OFM submits to bureaus draft Financial Statements Guidance.	N/A	As Needed, by Attachment	As Needed, by Attachment
Bureaus submit to OFM comments to the draft Financial Statements Guidance.	N/A	One week Following Comments	One week Following Comments
OFM provides bureaus with final Financial Statements Guidance.	N/A	One week Following Comments	One week Following Comments
FACTS II REVISION PERIOD			
All bureaus (UPON OFM APPROVAL TO REVISE) a) Enter revised year-end trial balance/attribute data into FACTS II b) Print out revised, complete Adjusted Trial Balances, SF 133s, and FMS 2108s c) Fax to OFM complete, revised SF 133s and FMS 2108s	N/A	TBD	TBD

**Final Department of Commerce Financial Statements Guidance
FY 2009/2010 Due Date Calendar**

2009 Calendar

January

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
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18	19	20	21	22	23	24
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February

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March

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April

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May

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31						

June

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July

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August

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September

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October

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November

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December

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Holidays and Observances:

Jan 1 New Year's Day
Jan 19 Martin Luther King Day
Jan 20 Inauguration Day
Feb 16 Presidents' Day

May 25 Memorial Day
Jul 3 'Independence Day' observed
Jul 4 Independence Day
Sep 7 Labor Day

Oct 12 Columbus Day
Nov 11 Veterans Day
Nov 26 Thanksgiving Day
Dec 25 Christmas Day

**Final Department of Commerce Financial Statements Guidance
FY 2009/2010 Due Date Calendar**

2010 Calendar

January

Su	Mo	Tu	We	Th	Fr	Sa
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31						

February

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March

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28	29	30	31			

April

Su	Mo	Tu	We	Th	Fr	Sa
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May

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30	31					

June

Su	Mo	Tu	We	Th	Fr	Sa
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27	28	29	30			

July

Su	Mo	Tu	We	Th	Fr	Sa
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18	19	20	21	22	23	24
25	26	27	28	29	30	31

August

Su	Mo	Tu	We	Th	Fr	Sa
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

September

Su	Mo	Tu	We	Th	Fr	Sa
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26	27	28	29	30		

October

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24	25	26	27	28	29	30
31						

November

Su	Mo	Tu	We	Th	Fr	Sa
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21	22	23	24	25	26	27
28	29	30				

December

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Holidays and Observances:

Jan 1 New Year's Day
Jan 18 Martin Luther King Day
Feb 15 Presidents' Day
May 31 Memorial Day
Jul 4 Independence Day

Jul 5 'Independence Day' observed
Sep 6 Labor Day
Oct 11 Columbus Day
Nov 11 Veterans Day
Nov 25 Thanksgiving Day

Dec 24 'Christmas Day' observed
Dec 25 Christmas Day
Dec 31 'New Year's Day' observed

Final Department of Commerce Financial Statements Guidance FY 2009/2010 Due Date Calendar

General Guidelines Used to Prepare Due Dates (arranged in due date chronological order):

- **NOTE: If a due date using the below general guidelines falls on a weekend or holiday, if possible, the due date will be moved to the next business day. If doing this, however, appears to cause difficulties in meeting other due dates, the due date MAY be moved to the previous business day.**
- OFM e-mails bureaus summary of significant new requirements/changes – 1st day of the last month of each quarter: December (Q1), MAR (Q2), JUN (Q3), and SEP (year-end)
- OFM e-mails bureaus draft version of Financial Statements Guidance, and allows time for bureaus to comment – 8th day of the last month of each quarter: DEC (Q1), MAR (Q2), JUN (Q3), and SEP (year-end)
- OFM e-mails bureaus manual templates and final version of Financial Statements Guidance – 15th day of the last month of each quarter: DEC (Q1), MAR (Q2), JUN (Q3), and SEP (year-end)
- Bureaus' HFM window period – 1st to 10th of reporting month for Q1 to Q3, and 1st to 9th of reporting month for Q4
- Bureaus' DM/G&B trial balances to NIST – 5th of reporting month
- Bureaus' SF-133s for GSA Federal Buildings Fund to NIST – 7th of reporting month
- All bureaus canvass their program offices for all unasserted claims as of quarter or year-end – 1 business day after the end of the quarter
- Bureaus' Preliminary Intra-Commerce TDR/TSR – 6th of the reporting month
- OFM provides bureaus with data for pensions, Treasury Judgment Fund payments, actual FECA costs, and, for year-end, Actuarial FECA Liability – 8th of reporting month, or earlier if available
- All bureaus submit to OFM unasserted claims for the Department's materiality threshold as of quarter or year-end – 10th of reporting month for Q1 to Q3; 12th of reporting month for year-end
- Bureaus' Intragovernmental Fiduciary Transaction Confirmation System (IFCS) window period – **when** Treasury has not yet published actual dates, estimate based on Treasury's prior due dates. Per the Intragovernmental Business Rules published by Treasury effective October 1, 2006, the IFCS is scheduled to be available for input by the 7th day of the reporting month. OFM will update Guidance after determining if this schedule will be adhered to by Treasury. NOTE: Bureaus' window period (the Wednesday prior to the end of the window period) is shorter than OFM's window period to allow time for OFM to review bureaus' submissions.
- Bureaus' Reconciled Intra-Commerce TDR/TSR – 3 days after due date for Preliminary Intra-Commerce TDR/TSR
- Bureaus' manual submissions – same due date as end of HFM window period
- Stand-alone bureau submits to their Office of Civil Rights and respective human resources office inquiry letter on employee cases as of quarter or year-end – 13th of month

Final Department of Commerce Financial Statements Guidance FY 2009/2010 Due Date Calendar

- Stand-alone bureau submits to their Office of General Counsel legal inquiry letter as of quarter or year-end – 13th of month
- Bureaus' Intragovernmental TDR – 1 business day after end of HFM window period
- Bureaus' Review Checklists signed by Finance Managers, with explanations for Net Position Analyses and Anomaly balances – 1 business day after HFM window period
- OFM reviews bureaus' data/reports – **1 business day** after end of HFM window period
- OFM issues Intra-Commerce grids/differences requiring follow-up to bureaus– 2 business days after end of HFM window period
- Bureaus' fluctuation explanations – 3 business days after end of HFM window period
- Bureaus' FACTS II window period – for Q1 to Q3, **when** Treasury has not yet published actual dates, estimate based on Treasury's prior due dates. For year-end, due dates MAY be moved up a few days from Treasury's end period date due to the audit timeframe.
- Bureaus' TROR window period – **when** Treasury has not yet published actual dates, estimates are 15th to 30th for Q1 to Q3; 15th – 20th for year-end. NOTE: For year-end, bureaus' window period is shorter than Treasury's window period because of year-end audit timeline.
- OFM reviews bureaus' fluctuation explanations and provides comments – 1 calendar day after bureaus' fluctuation explanations due date
- Bureaus' Review Checklists signed by bureau CFOs – 4 business days after end of HFM window period
- Bureaus submit TROR copy, certification, verification, & reconciliation, and transmittal confirmation report to OFM – 7 business days prior to the end of bureaus' TROR window period for Q1-Q3. For year-end, due dates MAY be accelerated more due to the audit timeframe.
- OFM submits to Treasury Intragovernmental Transactions Data by Trading Partner – when Treasury has not yet published actual dates, estimate based on Treasury's prior due dates
- OFM submits to Consolidated IPA Department's fluctuation analyses, net position analyses, and tie-point reports – 8 business days after OFM submits full financial statements to Consolidated IPA
- Bureaus' window period for entering SF 133s into HFM – the beginning date is the calendar day after end of bureaus' FACTS II window period. End of window period will be 2 business days after beginning of window period.
- OFM reviews bureaus' St of BR vs. SF 133s data/explanations and provides comments to bureaus – 1 business day after bureaus' due date
- OFM submits to selected partner agencies Intragovernmental Providing **and Receiving** TDR and TSR – 9th of month of February (Q1), MAY (Q2), August (Q3); for year-end, no later than end of October

**Final Department of Commerce Financial Statements Guidance
FY 2009/2010 Due Date Calendar**

- OFM submits to Consolidated IPA Department's TROR and Reconciliation – 10 business days after bureaus submit TROR information to OFM for Q1 to Q3